

ARIZONA STATE BOARD OF ACCOUNTANCY

OPEN SESSION MINUTES

June 9, 2008

Members of the Arizona State Board of Accountancy held a meeting at 8:15 a.m. on Monday, June 9, 2008 at the Accountancy Board Office in Suite 165, 100 N. 15th Avenue, Phoenix, Arizona. An Executive Session was held from 8:45 a.m. to 10:10 a.m.

BOARD MEMBERS:

| | |
|---------------------------------|-----------|
| Marianne E. DeVries, CPA | President |
| Patrick J. Ramirez | Treasurer |
| James E. May..... | Secretary |
| Debbi Fitzgerald, CPA | Member |
| ☞ Gary W. Fleming, CPA | Member |
| ✕ Samuel L. Fogleman, CPA | Member |
| Earl R. Shivers, CPA | Member |

☞ Appeared telephonically from 8:15 a.m. to 10:25 a.m.

✕ Absent

OTHERS PRESENT:

| | |
|------------------------------|-----------------------------------|
| Valerie M. Elliott | Executive Director |
| Monica L. Petersen..... | New Executive Director |
| Jim Dubé | Deputy Director |
| Seth T. Hargraves, Esq. | Assistant Attorney General |
| Daniel R. Christl, Esq. | Assistant Attorney General |
| Ryan P. Edmonson..... | Programs & Projects Specialist II |
| Yolanda M. Barajas | Administrative Assistant III |
| Elena N. Frausto..... | Administrative Assistant III |
| Mary Ramoz | Administrative Assistant II |

GUESTS PARTICIPATING:

| | |
|----------------------------|--|
| Cindie Hubiak, CPA..... | ASCPA, President and CEO |
| Charlotte Hargreaves | Arizona Society for Practicing Accountants |
| Steven Ulrich, CPA..... | Registrant |
| Sandra Turner, CPA | Registrant |

OPEN SESSION

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The meeting was called to Order at 8:15 a.m. by Marianne E. DeVries, President. The following Order of business was then considered:

OPEN SESSION

CALL TO THE PUBLIC

No one wished to address the Board.

MINUTES

May 5, 2008 Board Meeting

A motion was made by Earl R. Shivers, seconded by Patrick J. Ramirez and passed to approve the Open Session Minutes from the May 5, 2008 Board meeting, as amended.

May 16, 2008 Special Board Meeting

A motion was made by James E. May, seconded by Patrick J. Ramirez and passed to approve the Open Session Minutes from the May 16, 2008 Special Board meeting, as amended.

A motion was made by James E. May, seconded by Patrick J. Ramirez and passed to approve the Executive Session Minutes from the May 16, 2008 Special Board meeting, as amended.

DECLARATION OF CONFLICTS OF INTEREST

Marianne E. DeVries, CPA declared a conflict on Jill A. Stenton of the consent agenda.

Gary W. Fleming, CPA declared a conflict on Tammy Lynn Saris of the consent agenda.

CONSENT AGENDA

(The Board may pull any of the following items off the consent agenda to take individual action.) Board discussion and legal action on the following items:

Due to a conflict, Marianne E. DeVries requested Jill A. Stenton be pulled from the consent agenda and voted on separately.

Due to a conflict, Gary W. Fleming requested Tammy Lynn Saris be pulled from the consent agenda and voted on separately.

A motion was made by Earl R. Shivers, seconded by Patrick J. Ramirez and passed to accept the following consent agenda:

- a. Recommended for Registration of Professional Corporation for the following Applicants - (Meet the requirements of A.R.S. § 32-734):

| | |
|-----------------------------|--------------------------------------|
| Dukmo Sung CPA PC | Solid Ground PC |
| Partner: Dukmo Sung 13823-R | Partner: Eileen M. Ratajczak 10850-E |

- b. Recommended for Registration of LLC/PLLC/LLP~~s~~ for the following Applicants
(Meet the requirements of A.R.S. § 32-735):
- | | |
|--|---|
| Elizabeth A. Rozzell CPA PLLC Partner: Elizabeth Ann Rozzell 9833-E | Jorge Suarez CPA PLLC Partner: Jorge Suarez 10466-E |
| Hill Accounting & Tax PLC Partner: Karen D. Hill 12920-E | R K Silva CPA LLC Partner: Rhonda K Silva 13323-E |
| David J. Dobrusin CPA PLLC Partner: David J. Dobrusin 14978-R | Integris Business Development LLC Partner: Neil P. Patel 11280-E |
| Orbach CPA Firm PLC Partner: Roberta E. Orbach 14082-R | Beth A. Felbab CPA PLLC Partner: Beth A. Felbab 13589-E |
- Trafelet Accounting PLLC
Partner: Myron P. Trafelet, Jr. 6389-E
- c. Recommended for Registration of Sole Practitioner for the following Applicants:
DRC Financial Services
Rochelle Witharana 7189-R
- d. Recommended for Firm Name Change:
- | | |
|--|--|
| Beach Fleischman PC Beach Fleischman 770-C Partner: Bruce Beach 1818-E | Christopher S. Lyons CPA PLC Valley Wide Tax & Accounting PLLC 2910-C Partner: Christopher Stanley Lyons 14104-E |
|--|--|
- e. Request for Firm Cancellation . Do not wish to renew:
Lagerblade Financial Concepts 2516-C
- f. Recommended for Cancellation of Certificate per registrant~~s~~ request not to renew:
- | | |
|---------------------------|---------------------------|
| Wendy K. Fletcher 13006-R | Jill Ellen Jaffe 14337-E |
| Jean F. Wong 2394-E | John Glen Ankeney 2138-E |
| David G. Heinrich 13049-R | Linda Sharp Cooper 3071-E |
- g. Recommended for Reissuance of Certificate because of Name Change:
- Jamie A. Beck (Standage) 12887-E
Terri S. McGinnis (McGinnis Sanchez) 6833-E
Carrie A. Metz (F. Gunnell) 14081-R
Tracy Brozzo (Rish) 13705-E
Julie A. Kern (Gonciarz) 12423-E
Catherine Rinaldo (Ellsworth) 11977-R
Kara Moe (Primack) 14798-E
Marjorie A. Scott (DeMoss) 9449-E
Paula M. Judd (Keto) 8876-E

- h. Recommended for Reactivation of Certificate from Inactive Status - A.R.S. §32-730(E):
Cheri L. Jefferies 6421-E Orlando K. Westover 1511-E
Tracy Ann Dorsey 7605-E
- i. Recommendation of the Certification Committee for approval of Certification by Examination - A.R.S. §32-721:
Michael L. Boden Linda K. Boss
Tammy L. Gallegos Katherine Marion
Monica Mares Matthew F. Sanchez
Shawn G. Porter Tonya L. Stegall
Joshua J. Sherko Troy K. Vigil
Shari-Ann M. Tautho Danielle Marie Zilly
Kelli Wallace
- j. Recommendation of the Certification Committee for approval of Certification by Reciprocity - A.R.S. § 32-724:
John C. Dollarhide-Colorado Galen K. Johnson - Minnesota
- k. Recommendation of the Certification Committee for approval of Certification by Reciprocity based on Substantial Equivalency - A.R.S. § 32-726(B):
Kaori Colwell . California Frank Constance - Massachusetts
Dwayne E. Dillard . Tennessee Jeffrey Stuard Gluck . New Jersey
Sally A. Taylor . Ohio Linda J. Maynes . New Jersey
Steven J. McCann . Iowa Ingrid Ying Miao . California
Raymond C. Myford - Indiana Brian C. Ringel - California
Pamela K. Seroogy . Wisconsin
- l. Recommendation of the Certification Committee for approval of Certification by Grade Transfer - A.R.S. § 32-721:
Hyungju Hur . Delaware
- m. Recommendation of the Certification Committee for approval of Examination Candidates for the Uniform CPA Exam - A.R.S. § 32-723:
Joseph Mabinuori Adaramola Anita Valerie Asbury
William Anthony Christopher Brown Belinda Castillo
Rachel Erin Cheek Gregory Scott Crenshaw
Jamie Lee Dills Daniel Dimitrov Dimitrov
Michelle Joy Dion Adam Edward Gates
Maria Guadalupe Gonzalez Monreal Robert Michael Humberstone
Benjamin Heath Hunzeker Jonathan Drew Jeerapaet

Robert Douglas Jones

Ryan D. Jorgensen

Brent Michael Keesler

Bhavana Koppaka

Heather Diane Witt

Peter M. Larson

Glen A. Lewis

Yu-Chun Lin

John Christopher Loeffler II

Philip L. Murphy

Heather Lynne Moore

Chantal Ann Ottino

Sara Beth Napolillo

Diana Rita Piotrowski

Michael Todd Pickett

Anne Marguerite Purucker

Nicole L. Pudney

Michael Alexander Stojak

Bryan William Stowell

Marc Preston Taylor

- n. Recommendation of the Peer Review Oversight Advisory Committee for approval of the following firms in compliance with A.A.C. R4-1-454:

Backlund, Brett CPA PC 1163-C

Bernard, Jack M., CPA 4017-S

Breecher & Company PC 1164-C

Brown Bench & Wright PC 243-C

Cosse & Wallace CPA & PC 811-C

Hinkle, Gerald L., CPA 4137-S

Leim & Company PC 1072-C

Lipinski, David A., CPA PC 2442-C

Loney, Steven D., CPA PC 698-C

Mazza Spero Hougham & Schultz 225-P

Parsons Dooley & Stephan PC 88-C

Personett, Steve PC 1052-C

Simek & Company PLC 453-L

CONSENT AGENDA

A motion was made by Earl R. Shivers, seconded by Patrick J. Ramirez and passed to approve the following consent agenda item:

- k. Recommendation of the Certification Committee for approval of Certification by Reciprocity based on Substantial Equivalency - A.R.S. § 32-726(B):

Jill A. Stenton . Massachusetts

Marianne E. DeVries declared a conflict and did not vote.

A motion was made by Earl R. Shivers, seconded by Patrick J. Ramirez and passed to approve the following consent agenda item:

- m. Recommendation of the Certification Committee for approval of Examination Candidates for the Uniform CPA Exam - A.R.S. § 32-723:

Tammy Lynn Saris

Gary W. Fleming declared a conflict and did not vote.

EXECUTIVE DIRECTOR'S REPORT

Valerie M. Elliott, Executive Director, gave an update to the Board on the budget, performance measurements, agency operations and employee recognition.

Ms. Elliott provided an Employee Recognition award to Mary Ramoz for her ten years of service with the Arizona State Board of Accountancy.

PRESIDENT'S REPORT

Cindie Hubiak, CPA, President and CEO of the Arizona Society of Certified Public Accountants gave an update on the status of the legislative bill regarding mobility.

Marianne E. DeVries, President, introduced Monica L. Petersen as the New Executive Director to the Board.

Marianne E. DeVries, President, and the Board recognized Valerie M. Elliott for her years of service as the Executive Director of the Arizona State Board of Accountancy. Ms. Elliott thanked the Board and staff.

EXECUTIVE SESSION

A motion was made by Patrick J. Ramirez, seconded by Debbi Fitzgerald and passed to go into Executive Session at 8:45 a.m. to seek legal advice and review confidential material pursuant to A.R.S. § 38-431.03(A)(2)(3) and (4).

After consideration in Executive Session, the Board reconvened in Open Session at 10:10 a.m.

COMMITTEE RECOMMENDATIONS – COMPLAINT/INITIAL ANALYSIS FILES

File No. 2008.038

A motion was made by James E. May, seconded by Patrick J. Ramirez and passed to open an investigation file and remand the file back to the Accounting and Auditing Standards Committee\$ for further review.

File No. 2008.039

A motion was made by James E. May, seconded by Patrick J. Ramirez and passed to accept the Accounting and Auditing Standards Committee\$ recommendation to open an investigation file.

File No. 2008.045

A motion was made by James E. May, seconded by Patrick J. Ramirez and passed to accept the Accounting and Auditing Standards Committee's recommendation to close the complaint file, no violations of professional standards.

File No. 2008.049

A motion was made by James E. May, seconded by Patrick J. Ramirez and passed to accept the Accounting and Auditing Standards Committee's recommendation to open an investigation file.

File No. 2008.056

A motion was made by James E. May, seconded by Patrick J. Ramirez and passed to accept the Tax Practice Committee's recommendation to open an investigation file and to open a separate investigation file for the Accounting and Auditing Standards Committee to review.

File No. 2008.057

A motion was made by James E. May, seconded by Patrick J. Ramirez and passed to accept the Tax Practice Committee's recommendation to close the complaint file, no violations of professional standards.

File No. 2008.060

A motion was made by James E. May, seconded by Patrick J. Ramirez and passed to accept the Tax Practice Committee's recommendation to close the complaint file, no violations of professional standards.

COMMITTEE RECOMMENDATIONS – INVESTIGATION FILES

File No. 2007.074

A motion was made by James E. May, seconded by Patrick J. Ramirez and passed to accept the Accounting and Auditing Standards Committee's recommendation to offer a Decision & Order (By Consent) for Decree of Censure.

File No. 2007.085

A motion was made by James E. May, seconded by Patrick J. Ramirez and passed to accept the Accounting and Auditing Standards Committee's recommendation to close the complaint file, no violations of professional standards.

File No. 2007.098

A motion was made by James E. May, seconded by Patrick J. Ramirez and passed to offer a Decision & Order (By Consent) to include an additional eight hours of CPE and as amended in executive session.

File No. 2008.037

A motion was made by James E. May, seconded by Patrick J. Ramirez and passed to remand the file back to the Tax Practice Committee for further review.

File No. 2008.041

A motion was made by James E. May, seconded by Patrick J. Ramirez and passed to accept the Tax Practice Committee's recommendation to issue an Administrative Letter of Concern.

COMMITTEE RECOMMENDATIONS – PEER REVIEW

File No. 2008.061

A motion was made by James E. May, seconded by Patrick J. Ramirez and passed to accept the Peer Review Oversight Advisory Committee's recommendation to issue an Administrative Letter of Concern.

File No. 2008.062

A motion was made by James E. May, seconded by Patrick J. Ramirez and passed to accept the Peer Review Oversight Advisory Committee's recommendation to issue an Administrative Letter of Concern.

File No. 2008.063

A motion was made by James E. May, seconded by Patrick J. Ramirez and passed to accept the Peer Review Oversight Advisory Committee's recommendation to issue an Administrative Letter of Concern.

NOTICES OF UNLAWFUL USE OF THE CPA DESIGNATION

File No. 2008.058

A motion was made by James E. May, seconded by Patrick J. Ramirez and passed to direct the Assistant Attorney General to file an injunction in Superior Court for the unlawful use of the CPA designation.

File No. 2008.064

A motion was made by James E. May, seconded by Patrick J. Ramirez and passed to accept the response and close the file.

File No. 2008.072

A motion was made by James E. May, seconded by Patrick J. Ramirez and passed to accept the response and close the file.

INITIAL ANALYSIS

- a. A motion was made by James E. May, seconded by Patrick J. Ramirez and passed to open an initial analysis file and direct the Assistant Attorney General to draft an Administrative Letter of Concern for the Board to review at their July 14, 2008 Board meeting.
- b. A motion was made by James E. May, seconded by Patrick J. Ramirez and passed to open an initial analysis file and direct the Assistant Attorney General to draft an Administrative Letter of Concern for the Board to review at their July 14, 2008 Board meeting.

ITEMS FOR BOARD REVIEW, DISCUSSION AND LEGAL ACTION

Status of Compliance with Decision & Orders (By Consent)

File No. 2008.034; Turner, Sandra

Sandra Turner, CPA was present. After the Board introduced themselves, Ms. Turner gave a brief statement why her response to the Board was late.

After the Board discussed the file, a motion was made by Debbi Fitzgerald, seconded by Patrick J. Ramirez and passed 4-1 to accept her late response and proceed with the investigation.

Earl R. Shivers voted against the motion.

Administrative Law Judge Order Setting Further Hearing

File No. 2008.042; Schroeder, Grant

Seth T. Hargraves, Assistant Attorney General provided an update to the Board.

A motion was made by Patrick J. Ramirez, seconded by James E. May and passed to proceed with the re-scheduled hearing date of July 23, 2008 and in the interim offer a Relinquishment Order and if not accepted by the date of the hearing to proceed with the hearing.

Failure to timely respond to Board Correspondence and Questionnaire

Scott Bell

A motion was made by Debbi Fitzgerald, seconded by James E. May and passed to open investigation file and offer a Decision & Order (By Consent) to include an administrative penalty of \$500.00 to be paid within 30 days of the Order.

Termination of Decision & Orders (By Consent)

File No. 2003.021; Marrie, Michael

File No. 2003.063; PricewaterhouseCoopers

A motion was made by Patrick J. Ramirez, seconded by James E. May and passed to terminate the Consent Orders and close the files.

File No. 2005.049; Kiesel, Randy

A motion was made by Patrick J. Ramirez, seconded by James E. May and passed to terminate the Consent Order and close the file.

Request Early Termination of Suspension of Decision & Order (By Consent)

File No. 2004.046; Hulse, Terri M.

A motion was made by Patrick J. Ramirez, seconded by James E. May and passed to deny her request for early termination of Decision & Order (By Consent).

Pre-approval of CPE and Peer Review

File Nos. 2007.075 and 2007.110; Clancy and Co. PLLC and Nipp, Jennifer

The Board reviewed the request for CPE and peer reviewer pre-approval. A motion was made by Earl R. Shivers, seconded by Debbi Fitzgerald and passed to approve their CPE request and all three peer reviewers selected.

Request for an Extension of Time to Comply with Decision & Order (By Consent) and Complete CPE

File No. 2007.107; Dusseau, Ken PC

A motion was made by James E. May, seconded by Debbi Fitzgerald and passed to approve his request for an additional 10 days to complete the CPE requirement in his Order.

MINUTES

May 5, 2008 Board Meeting

A motion was made by James E. May, seconded by Earl R. Shivers and passed to approve the Executive Session Minutes from the May 5, 2008 Board meeting, as amended in executive session.

Issues from and regarding the National Association of State Boards of Accountancy (NASBA)

Valerie M. Elliott, Executive Director, reviewed and discussed the following NASBA issues with the Board:

- i. Washington Board Nomination
Board reviewed.
- ii. Exam Conference Letter from Texas State Board of Public Accountancy
Ms. Elliott provided an update.
- iii. California Recommendation Letter for the Pacific Regional Director Position
Board reviewed.
- iv. Revised Government Referrals Process
Ms. Elliott provided an update.

Application for Certification by Examination/Grade Transfer, Deferral/Denial by Certification Committee - A.R.S. § 32-721

David M. Erskine - (2nd review)

Debbi Fitzgerald reviewed the file. A motion was made by Debbi Fitzgerald, seconded by Earl R. Shivers and passed to resend the Board's May 5, 2008 motion to deny and to deny his request because he is six hours short in upper level accounting courses.

Anthony C. Combs

Patrick J. Ramirez reviewed the file. A motion was made by Patrick J. Ramirez, seconded by James E. May and passed to approve his application for certification by examination.

Andrea Marie Coury

James E. May reviewed the file. A motion was made by James E. May, seconded by Patrick J. Ramirez and passed to defer action and invite the applicant to appear before the Board.

Leslie DeReche

Debbi Fitzgerald reviewed the file. A motion was made by Debbi Fitzgerald, seconded by Patrick J. Ramirez and passed to deny her request for application for certification by examination because she is three hours short in upper level accounting courses.

Trina Dev

James E. May reviewed the file. A motion was made by James E. May, seconded by Patrick J. Ramirez and passed to defer action and invite the applicant to appear before the Board.

Chris C. Gerber

Debbi Fitzgerald reviewed the file. A motion was made by Debbi Fitzgerald, seconded by Patrick J. Ramirez and passed to deny his request for application for certification by examination because he is six hours short in upper level accounting courses.

Vivek Chaturvedi

Earl R. Shivers reviewed the file. A motion was made by Earl R. Shivers, seconded by James E. May and passed to deny his request for application for certification by examination because he does not meet the education requirements.

Wayne P. Sellar . California

James E. May reviewed the file. A motion was made by James E. May, seconded by Debbi Fitzgerald and passed to deny his request for application for certification by examination because he does not meet the 150 hours education requirements.

Application for Certification by Reciprocity, Deferral by Certification Committee

A.R.S. § 32-726

Timothy J. McMullan

Patrick J. Ramirez reviewed the file. A motion was made by Patrick J. Ramirez, seconded by James E. May and passed to approve his request for certification by reciprocity pursuant to A.R.S. § 32-726.

Application for Certification by Reciprocity based on Substantial Equivalency,

Deferral by Certification Committee - A.R.S. § 32-726

Terence E. Kelly . Michigan

Patrick J. Ramirez reviewed the file. A motion was made by Patrick J. Ramirez, seconded by Debbi Fitzgerald and passed to approve his request for certification by reciprocity based on Substantial Equivalency pursuant to A.R.S. § 32-726.

Application for Uniform CPA Exam, Denial by Certification Committee - A.R.S. § 32-723

Denise Lynn Mitchell

Earl R. Shivers reviewed the file. A motion was made by Earl R. Shivers, seconded by Patrick J. Ramirez and passed to deny her application for the Uniform CPA exam because she is three hours short in accounting.

Request for a CPE Waiver and/or Fee Waiver – A.R.S. § 32-730(C) & (D)

Thomas Adam Markey 6147-E

Jacques C. Lazard 2451-E

A motion was made by Debbi Fitzgerald, seconded by Patrick J. Ramirez and passed to grant their requests for CPE and Fee Waivers.

Request for a CPE Extension

Jacqueline Kanaga 5692-R

A motion was made by Debbi Fitzgerald, seconded by Patrick J. Ramirez and passed to grant her request for a CPE extension for six months.

Request for Inactive Status – A.R.S. § 32-730

Danilo J. Garcia 11946-E

Kathy M. Holden 8169-E

A motion was made by Earl R. Shivers, seconded by Patrick J. Ramirez and passed to grant their requests for inactive status.

Application for Reinstatement – A.R.S. § 32-748:

Michael John Peterson 9412-E

Scott R. Stagg 9628-E

A motion was made by Earl R. Shivers, seconded by Patrick J. Ramirez and passed to grant their requests for application for reinstatement.

Registrant Compliance with CPE Requirements of A.A.C. R4-1-453:

Ray Talarico 7779-E

A motion was made by Earl R. Shivers, seconded by James E. May and passed to offer a Decision & Order (By Consent) to include a CPE audit and a \$500.00 civil penalty. The Order includes completion of both within 30 days, and if not accepted within 30 days, to come back to the Board for further review.

Curtis W. Ottley 10730-E

A motion was made by James E. May, seconded by Earl R. Shivers and passed to offer a Decision & Order (By Consent) to include suspension for up to 12 months and a \$500.00 civil penalty to be paid within 30 days.

Bob Poole 4171-R

A motion was made by James E. May, seconded by Patrick J. Ramirez and passed to offer a Decision & Order (By Consent) to include suspension until CPE deficiency is cured, and if not accepted within 30 days file a complaint notice of hearing.

Firm Compliance with Peer Review Requirements of A.A.C. R4-1-454:

Lawrence A. Pardo CPA PC 1134-C

A motion was made by James E. May, seconded by Earl R. Shivers and passed to offer a Decision & Order (By Consent) to include suspension up to 12 months and comply with the peer review requirements set forth in A.A.C. R4-1-454.

Request for Extension of Certification Timelines

Gina Foroughi

A motion was made by Debbi Fitzgerald, seconded by James E. May and passed to deny her request for extension of certification timelines and close her file.

Committee Recommendations for New Members

CPE Committee . Nolan Benjamin Haskovec 14792-E

A motion was made by James E. May, seconded by Patrick J. Ramirez and passed to accept the CPE Committee's recommendation to approve the appointment of Nolan Benjamin Haskovec to a five year term on the CPE Committee.

Accounting and Auditing Standards Committee .

Chris A. Lutes 9855-R & Jennifer J. Phillips 12240-R

A motion was made by James E. May, seconded by Patrick J. Ramirez and passed to accept the Accounting and Auditing Standards Committee's recommendation to approve the appointments of Chris A. Lutes 9855-R and Jennifer J. Phillips 12240-R to five year terms on the Accounting and Auditing Standards Committee.

Recommendation of Certification Advisory Committee

Todd Jason 11507-E

A motion was made by James E. May, seconded by Patrick J. Ramirez and passed to accept the Certification Committee's recommendation to approve the reappointment of Todd Jason to another five year term on the Certification Advisory Committee.

Board Elections

Elections of Officers

A motion was made by James E. May, seconded by Earl R. Shivers and passed to elect Patrick J. Ramirez as Board President.

A motion was made by James E. May, seconded by Earl R. Shivers and passed to elect Debbi Fitzgerald as Board Treasurer.

A motion was made by James E. May, seconded by Earl R. Shivers and passed to elect Samuel L. Fogleman as Board Secretary.

Resolution

A motion was made by James E. May, seconded by Earl R. Shivers and passed to approve the resolution.

Signature Authorization

A motion was made by James E. May, seconded by Earl R. Shivers and passed to approve the signature authorization for fiscal year 2009.

Discuss Topics for Annual Board Meeting August 14th & 15th

The Board discussed including accountancy licensee database, budget, invitations for the ASCPA, NASBA to speak and an Executive Director's update on a strategic plan.

Recommendation of Executive Director Search Committee

A motion was made by James E. May, seconded by Patrick J. Ramirez and passed to disband the Executive Director Search Committee. The Executive Director Search Committee has selected a New Executive Director.

SUMMARY OF CURRENT EVENTS

None.

DISCUSSION OF ITEMS TO BE PLACED ON FUTURE MEETING AGENDA

None.

ADJOURNMENT

A motion was made by James E. May, seconded by Patrick J. Ramirez and passed to adjourn at 12:11 p.m.

OPEN SESSION

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Marianne E. DeVries, CPA, President

Patrick J. Ramirez, Member, Treasurer

James E. May, Member, Secretary

Debbi Fitzgerald, CPA Member

Gary W. Fleming, CPA Member

Earl R. Shivers, CPA, Member